

## **Town of West Tisbury**

BOARD OF ASSESSORS P. O. Box 278 West Tisbury, MA 02575-0278 508-696-0101

## FY2013

## INFORMATION REGARDING APPLICATIONS FOR ABATEMENT

Applications for abatement must be filed in writing on an approved form (Application for Abatement, State Tax Form Number 128, revised 7/2009) with the Board of Assessors.

Filing deadlines for FY2013 are as follows:

Real Estate tax abatement applications - 4:30 pm., Friday, February 1, 2013

Personal Property tax abatement applications – 4:30 pm., Wednesday, May 1, 2013

Applications are considered filed as of the date they are <u>received</u> in the Assessors Office. <u>Your application must be filed with the Board of Assessors on or before the date shown above.</u> To be timely filed, your application must be (1) received by the Assessors on or before the filing deadline or (2) mailed by the United States Mail, First Class Postage Prepaid, to the proper address of the Assessors on or before the filing deadline as shown by a postmark made by the United States Postal Service. If your application is not timely filed as described above, the Assessors cannot, by law, grant an abatement (Chapter 59, Section 59).

Please attach a photocopy of the actual real estate or personal property tax bill (the bill which shows the FY2013 valuation) for the property for which you are applying for an abatement. Check mark the appropriate box on the application to indicate whether you are applying for a real or personal property abatement.

Be sure to fill in section three on the application form with an explanation of why you feel you should be granted an abatement. Regarding real estate, pages two and three of the application are important. Please complete these pages to assist the Board in reviewing your application. Use one form per parcel of real property or per account of personal property. The forms may be photocopied as necessary.

If you are applying for a Personal Property abatement on the basis of overvaluation, you must also file a completed form of list (Form 2HF for residential, Form 2 for business) with the abatement application (Form 128). If you wish to file for an abatement of residential Personal Property tax on the basis of being a full time resident of West Tisbury, documentation is needed to support your claim. Your name should appear on the town census list prior to July 1, 2012. If your name is not on that list as of last July 1, then please attach a copy of your 2012 Massachusetts Income tax form showing your residential address as West Tisbury. If you have not yet filed your state income tax form, please forward a copy as soon as it is available in order to complete your application for abatement. An owner of a rented house who is filing on the basis of the rental being unfurnished must file a Substitute Form 2HF, which must be signed by the tenant as well as the owner, with the application.

Additional documentation may be requested; or a site visit including inspection of the interior of all buildings may be required, once an application has been reviewed. Please note that the board is allowed three months to make a decision on an application for abatement.

If you have any questions, please contact the Assessors Office, at 508-696-0101, between the hours of 9:00 a.m. and 4:00 p.m.